

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

CYNTHIA M. BIETLER and  
STEPHANIE STARKS,

Plaintiffs,

Oakland County Circuit Ct  
Case No. 16-152498-CH

vs.

USDC, ED of MI, SD

STATE OF MICHIGAN, Department of  
Treasury – Collections, a Governmental  
entity, and UNITED STATES OF AMERICA,  
Department of Treasury – Internal Revenue  
Service, a Governmental entity,

Defendants.

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THE DARREN FINDLING LAW FIRM

By: Darren Findling (P51350)  
Andrew J. Black (P64606)

Attorneys for Plaintiffs  
414 W. Fifth Street  
Royal Oak, MI 48067  
(248) 399-3300

---

Barbara L. McQuade, US Attorney

By: Kevin R. Erskine (P69120)  
Assistant U.S. Attorney

Attorneys for Def. USA/IRS  
211 W. Fort St., Suite 2001  
Detroit, MI 48226  
(313) 226-9610

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**NOTICE OF REMOVAL**

TO: The Honorable Judges of the United States  
District Court for the Eastern District of Michigan

Defendant United States of America ("USA"), petitioner herein, pursuant to  
28 U.S.C. §§ 1442(a)(1) and 1446, hereby removes this action (Case No.  
16-152498), which is now pending in Oakland County Circuit Court for the State of  
Michigan, from said court to the United States District Court for the Eastern District

of Michigan, Southern Division. This action is subject to removal because an agency of the United States is sued and federal defenses including, but not limited to, sovereign immunity apply.

The above-entitled action was filed against defendant USA on or about April 15, 2016; service of process was made upon petitioner at this office on or about April 21, 2016. Copies of all process and pleadings served upon petitioner are attached hereto.

For removals of suits covered by 28 U.S.C. § 1441 and 1442, removal of the entire action by the federal government alone is hereby effected without joinder of any of the other parties in the Notice of Removal. *See* 14C *Wright, Miller & Cooper, Federal Practice and Procedure: Jurisdiction 3d*, § 3727 at 166-68 & nn. 74 & 75; 16 *Moore's Federal Practice*, §§ 107.15[1][b][v] at 107-122.7; 107.15[1][b][iii] at 107-122.3 & n.26; 107.15[1][b][i] at 107-117; *Johnson v. Showers*, 747 F.2d 1228, 1229 (8<sup>th</sup> Cir. 1984).

WHEREFORE, Oakland County Circuit Court No. 16-152498-CH has been removed to the United States District Court for the Eastern District of Michigan and this entire action is now pending in this federal court.

Respectfully submitted,

BARBARA L. McQUADE  
United States Attorney

s/Kevin R. Erskine  
KEVIN R. ERSKINE (P69120)  
Assistant U.S. Attorney  
211 West Fort Street, Suite 2001  
Detroit, MI 48226-3211  
Phone: (313) 226-9610  
Email: kevin.erskine@usdoj.gov

Dated: May 20, 2016

**CERTIFICATE OF SERVICE**

It is hereby certified that a copy of **Notice of Removal** and Certificate of Service has this 20<sup>th</sup> day of May, 2016, been made upon the following, by placing same in an envelope, and depositing said envelope in a United States Postal receptacle at Detroit, Michigan addressed to:

Andrew J. Black  
Darren Findling  
The Darren Findling Law Firm, PLC  
414 W. Fifth Street  
Royal Oak, MI 48067

David Foos  
Assistant Attorney General  
Michigan Department of Attorney General  
Revenue & Collections Division  
P.O. Box 30754  
Lansing, Michigan 48909

Clerk of the Court  
Oakland County Circuit Court  
1200 N. Telegraph Road  
Pontiac, MI 48341

s/Kevin R. Erskine  
KEVIN R. ERSKINE (P69120)  
Assistant U.S. Attorney  
211 West Fort Street, Suite 2001  
Detroit, MI 48226-3211  
Phone: (313) 226-9610  
Email: kevin.erskine@usdoj.gov

STATE OF MICHIGAN  
CIRCUIT COURT FOR THE COUNTY OF OAKLAND

CYNTHIA M. BIETLER and  
STEPHANIE STARKS,

Plaintiffs,

vs.

Case No. 16-152498-CH  
Hon. Nanci J. Grant

STATE OF MICHIGAN, Department of  
Treasury – Collections, a Governmental  
entity, and UNITED STATES OF AMERICA,  
Department of Treasury – Internal Revenue  
Service, a Governmental entity,

Defendants.

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THE DARREN FINDLING LAW FIRM  
By: Darren Findling (P51350)  
Andrew J. Black (P64606)  
Attorneys for Plaintiffs  
414 W. Fifth Street  
Royal Oak, MI 48067  
(248) 399-3300

---

Barbara L. McQuade, US Attorney  
By: Kevin R. Erskine (P69120)  
Assistant U.S. Attorney  
Attorneys for Def. USA/IRS  
211 W. Fort St., Suite 2001  
Detroit, MI 48226  
(313) 226-9610

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**NOTICE OF FILING NOTICE OF REMOVAL**

TO: Clerk of the Court  
1200 N. Telegraph Road  
Pontiac, MI 48341

PLEASE TAKE NOTICE that on *Friday, May 20, 2016*, Defendant United  
States of America, Department of Treasury – Internal Revenue Service (properly  
“United States of America”) filed in the office of the Clerk of the United States

District Court for the Eastern District of Michigan, Southern Division, at Detroit, Michigan, a Notice of Removal of the above-entitled cause of action to said United States District Court. A copy of the Notice of Removal with attachments is attached hereto.

Pursuant to 28 U.S.C. §§ 1442(a)(1) and 1446, this case now stands removed to federal court.

Respectfully submitted,

BARBARA L. McQUADE (P45423)  
United States Attorney

s/Kevin R. Erskine  
KEVIN R. ERSKINE (P69120)  
Assistant U.S. Attorney  
211 West Fort Street, Suite 2001  
Detroit, MI 48226-3211  
Phone: (313) 226-9610  
Email: kevin.erskine@usdoj.gov

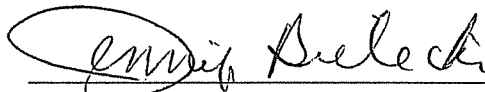
Dated: May 20, 2016

**CERTIFICATE OF SERVICE**

It is hereby certified that service of **Notice of Filing Notice of Removal** and Certificate of Service has, this 20<sup>th</sup> day of May, 2016, been made upon the following by placing same in a postage-paid envelope and depositing said envelope in a United States Postal receptacle at Detroit, Michigan addressed to:

Andrew J. Black  
Darren Findling  
The Darren Findling Law Firm, PLC  
414 W. Fifth Street  
Royal Oak, MI 48067

David Foos  
Assistant Attorney General  
Michigan Department of Attorney General  
Revenue & Collections Division  
P.O. Box 30754  
Lansing, Michigan 48909

A handwritten signature in cursive script, reading "Jennifer Bielecki", is written over a horizontal line.

Jennifer Bielecki, Paralegal Specialist  
United States Attorney's Office

This case has been designated as an eFiling case. To review a copy of the Notice of Mandatory eFiling visit [www.oakgov.com/clerkrod/Pages/efiling](http://www.oakgov.com/clerkrod/Pages/efiling).

Approved, SCA

Original Court  
1st copy - Defendant2nd copy - Plaintiff  
3rd copy - Return

STATE OF MICHIGAN JUDICIAL DISTRICT 6th JUDICIAL CIRCUIT COUNTY PROBATE	SUMMONS AND COMPLAINT	CASE NO. 2016-152498-CH JUDGE GRANT
Court address 1200 N. Telegraph Road, Pontiac, MI 48341		Court telephone no. (248) 858-1000
Plaintiff's name(s), address(es), and telephone no(s). CYNTHIA M. BIETLER, and STEPHANIE STARKS <i>Jodi - Michael Bussert</i>	v.	Defendant's name(s), address(es), and telephone no(s). UNITED STATES OF AMERICA
Plaintiff's attorney, bar no., address, and telephone no. Andrew J. Black (P64606) The Darren Findling Law Firm, PLC 414 W. Fifth Street Royal Oak, MI 48067 (248) 399-3300		

**SUMMONS NOTICE TO THE DEFENDANT:** In the name of the people of the State of Michigan you are notified:

1. You are being sued.
2. **YOU HAVE 21 DAYS** after receiving this summons to file a written answer with the court and serve a copy on the other party or take other lawful action with the court (28 days if you were served by mail or you were served outside this state). (MCR 2.111(C))
3. If you do not answer or take other action within the time allowed, judgment may be entered against you for the relief demanded in the complaint.

Issued <b>APR 15 2016</b>	This summons expires <b>JUL 15 2016</b>	Court clerk <b>Lisa Brown</b>
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\*This summons is invalid unless served on or before its expiration date. This document must be sealed by the seal of the court.

**COMPLAINT** Instruction: The following is information that is required to be in the caption of every complaint and is to be completed by the plaintiff. Actual allegations and the claim for relief must be stated on additional complaint pages and attached to this form.

☐ This is a business case in which all or part of the action includes a business or commercial dispute under MCL 600.8035.

**Family Division Cases**

☐ There is no other pending or resolved action within the jurisdiction of the family division of circuit court involving the family or family members of the parties.

☐ An action within the jurisdiction of the family division of the circuit court involving the family or family members of the parties has been previously filed in \_\_\_\_\_ Court.

The action ☐ remains ☐ is no longer pending. The docket number and the judge assigned to the action are:

Docket no.	Judge	Bar no.
------------	-------	---------

**General Civil Cases**

☒ There is no other pending or resolved civil action arising out of the same transaction or occurrence as alleged in the complaint.

☐ A civil action between these parties or other parties arising out of the transaction or occurrence alleged in the complaint has been previously filed in \_\_\_\_\_ Court.

The action ☐ remains ☐ is no longer pending. The docket number and the judge assigned to the action are:

Docket no.	Judge	Bar no.
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**VENUE**

Plaintiff(s) residence (include city, township, or village)	Defendant(s) residence (include city, township, or village)
Place where action arose or business conducted City of Madison Heights, County of Oakland, State of Michigan	

Date

Signature of attorney/plaintiff

If you require special accommodations to use the court because of a disability or if you require a foreign language interpreter to help you fully participate in court proceedings, please contact the court immediately to make arrangements.

MC 01 (5/15) SUMMONS AND COMPLAINT MCR 2.102(B)(11), MCR 2.104, MCR 2.105, MCR 2.107, MCR 2.113(C)(2)(a), (b), MCR 3.208(A)

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

LPO: FMM-16 APR 21 PM 2:09

**PROOF OF SERVICE****SUMMONS AND COMPLAINT**  
Case No. \_\_\_\_\_

**TO PROCESS SERVER:** You are to serve the summons and complaint not later than 91 days from the date of filing or the date of expiration on the order for second summons. You must make and file your return with the court clerk. If you are unable to complete service you must return this original and all copies to the court clerk.

**CERTIFICATE / AFFIDAVIT OF SERVICE / NONSERVICE**☐ **OFFICER CERTIFICATE**

OR

☐ **AFFIDAVIT OF PROCESS SERVER**

I certify that I am a sheriff, deputy sheriff, bailiff, appointed court officer, or attorney for a party (MCR 2.104[A][2]), and that: (notarization not required)

Being first duly sworn, I state that I am a legally competent adult who is not a party or an officer of a corporate party, and that: (notarization required)

- ☐ I served personally a copy of the summons and complaint,  
☐ I served by registered or certified mail (copy of return receipt attached) a copy of the summons and complaint,  
 together with \_\_\_\_\_

List all documents served with the Summons and Complaint

\_\_\_\_\_ on the defendant(s):

Defendant's name	Complete address(es) of service	Day, date, time

- ☐ I have personally attempted to serve the summons and complaint, together with any attachments, on the following defendant(s) and have been unable to complete service.

Defendant's name	Complete address(es) of service	Day, date, time

I declare that the statements above are true to the best of my information, knowledge, and belief.

Service fee	Miles traveled	Mileage fee	Total fee
\$		\$	\$

Signature \_\_\_\_\_

Name (type or print) \_\_\_\_\_

Title \_\_\_\_\_

Subscribed and sworn to before me on \_\_\_\_\_, \_\_\_\_\_ County, Michigan.  
 Date

My commission expires: \_\_\_\_\_ Signature: \_\_\_\_\_  
 Date Deputy court clerk/Notary public

Notary public, State of Michigan, County of \_\_\_\_\_

**ACKNOWLEDGMENT OF SERVICE**

I acknowledge that I have received service of the summons and complaint, together with \_\_\_\_\_

Attachments \_\_\_\_\_

\_\_\_\_\_ on

Day, date, time

on behalf of \_\_\_\_\_

Signature \_\_\_\_\_

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

This case has been designated as an eFiling case. To review a copy of the Notice of Mandatory eFiling visit [www.oakgov.com/clerkrod/Pages/efiling](http://www.oakgov.com/clerkrod/Pages/efiling).

STATE OF MICHIGAN  
IN THE CIRCUIT COURT FOR THE COUNTY OF OAKLAND

CYNTHIA M. BIETLER, and  
STEPHANIE STARKS,

Plaintiffs,

-vs-

STATE OF MICHIGAN,  
Department of Treasury - Collections  
a Governmental Entity, and

UNITED STATES OF AMERICA,  
Department of Treasury - Internal Revenue Service,  
a Governmental Entity,

Defendants:

\_\_\_\_\_  
Darren Findling (P51350)  
Andrew J. Black (P64606)  
The Darren Findling Law Firm, P.L.C.  
Attorneys for Plaintiffs  
414 W. Fifth Street  
Royal Oak, MI 48067  
(248) 399-3300  
\_\_\_\_\_

Case No. 2016- CH  
Hon. 2016-152498-CH  
JUDGE GRANT

This matter assigned to

4/22/16  
Date

KEVIN ESKINE  
Asst. U.S. Attorney  
PETER CAPLAN  
Unit Chief, Civil Division

THESE PARTIES HAVE AGREED THAT THERE IS NO OTHER CIVIL ACTION BETWEEN THESE PARTIES ARISING OUT OF THE SAME TRANSACTION OR OCCURRENCE AS ALLEGED IN THIS COMPLAINT PENDING IN THE COURT, NOR HAS ANY SUCH ACTION BEEN PREVIOUSLY FILED AND DISMISSED OR TRANSFERRED AFTER HAVING BEEN ASSIGNED TO A JUDGE, NOR DO I KNOW OF ANY OTHER CIVIL ACTION, NOT BETWEEN THESE PARTIES, ARISING OUT OF THE SAME TRANSACTION OR OCCURRENCE AS ALLEGED IN THIS COMPLAINT THAT IS EITHER PENDING OR WAS PREVIOUSLY FILED AND DISMISSED, TRANSFERRED, OR OTHERWISE DISPOSED OF AFTER HAVING BEEN ASSIGNED TO A JUDGE IN THIS COURT.

\_\_\_\_\_  
PLAINTIFFS' ATTORNEY

COMPLAINT TO QUIET TITLE

Plaintiffs, Cynthia M. Bietler and Stephanie Starks, by their attorney, The Darren Findling Law Firm, PLC, state:

The Parties

1. Plaintiffs, Cynthia M. Bietler and Stephanie Starks, are the owners of a parcel of real property in the City of Madison Heights, County of Oakland, State of Michigan.
2. Defendant, State of Michigan, Department of Treasury - Collections, is a Governmental Entity doing business in the County of Oakland, State of

Michigan.

3. Defendant, United States of America, Department of Treasury – Internal Revenue Service, is a Governmental Entity doing business in the County of Oakland, State of Michigan.

**Venue and Jurisdiction**

4. The subject of this litigation is real property located in the City of Madison Heights, County of Oakland, State of Michigan.
5. This matter is brought pursuant to MCL §600.2932 and MCL §561.7.
6. Venue is appropriate in this Court pursuant to MCL §600.1605.

**General Allegations**

7. The legal description of the subject property is as follows:  
  
Lot 33, except the North 2 feet, Royal Madison Subdivision, as recorded in Liber 93, Page 27 and 28 of Plats, Oakland County Records,  
Parcel ID: 25-11-101-055;  
  
commonly known as: 30649 Whittier Ave., Madison Heights, MI 48071 (the  
“Property”).
8. Plaintiffs, Cynthia M. Bietler and Stephanie Starks, are the owners of the subject Property.
9. Plaintiffs, Cynthia M. Bietler and Stephanie Starks, are currently the possessors of the Property.
10. On June 5, 2009, and recorded July 2, 2009, in Liber 41297, Page 190, Oakland County Records, Constance Samul, Dorean Pearson, survivors of themselves and their deceased joint tenant with full rights of survivorship, Cecelia Rutha, whose death certificate is recorded in Liber 41240, Page 95, Oakland County

Records, conveyed the Property to Paul R. Misiewicz, a married man, via Warranty Deed.

11. On July 26, 2010, and recorded August 3, 2010, in Liber 42258, Page 346, Oakland County Records, Paul R. Misiewicz and Cynthia M. Misiewicz, a/k/a Cynthia M. Bietler, husband and wife, executed a Memorandum of Land Contract for the Property with Dorothy Palmer. (Exhibit A, *Memorandum of Land Contract*).
12. On January 18, 2011, and recorded January 24, 2011, in Liber 42759, Page 629, Oakland County Records, the United States of America, Department of Treasury – Internal Revenue Service, filed a Notice of Federal Tax Lien against Dorothy E. Palmer, affecting the Property. (Exhibit B, *Notice of Federal Tax Lien*).
13. On February 11, 2011, and recorded February 23, 2011, in Liber 42843, Page 812, Oakland County Records, the United States of America, Department of Treasury – Internal Revenue Service, filed a Notice of Federal Tax Lien against Dorothy E. Palmer, affecting the Property. (Exhibit C, *Notice of Federal Tax Lien*).
14. On December 13, 2011, and recorded December 20, 2011, in Liber 43678, Page 676, Oakland County Records, the United States of America, Department of Treasury – Internal Revenue Service, filed a Notice of Federal Tax Lien against Dorothy E. Palmer, affecting the Property. (Exhibit D, *Notice of Federal Tax Lien*).
15. On December 7, 2012, and recorded December 10, 2012, in Liber 45065, Page 193, Oakland County Records, the State of Michigan, Department of Treasury -

Collections, filed a Notice of State Tax Lien against Dorothy E. Palmer, affecting the Property. (Exhibit E, *Notice of State Tax Lien*).

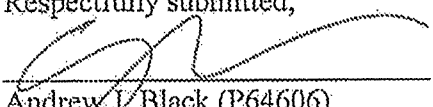
16. On February 5, 2015, and recorded February 19, 2015, in Liber 47887, Page 67, Oakland County Records, the United States of America, Department of Treasury – Internal Revenue Service, filed a Notice of Federal Tax Lien against Dorothy E. Palmer, affecting the Property. (Exhibit F, *Notice of Federal Tax Lien*).
17. On September 8, 2015, and recorded September 8, 2015, in Liber 48576, Page 267, Oakland County Records, Dorothy E. Palmer executed a Quit Claim Deed in lieu of forfeiture of the Land Contract to Plaintiffs, Cynthia Beitler a/k/a Cynthia Bietler, and Stephanie Starks, via. (Exhibit G, *Quit Claim Deed*).
18. Upon examination of the register of deeds, there are no instruments of record terminating the interests of Defendants, State of Michigan, and United States of America.
19. Defendants, State of Michigan, and United States of America, appear to have interests in the chain of title in the Register of Deeds office.
20. The interests of Defendants, State of Michigan, and United States of America, constitute a cloud on Plaintiffs' title, which diminishes its value and adversely affects it.
21. The interest of Plaintiffs are superior to that of Defendants, State of Michigan, and United States of America.
22. The Plaintiffs are entitled to a Judgment to Quiet Title.

[This space intentionally left blank.]

Plaintiffs, Cynthia M. Bietler and Stephanie Starks, respectfully request that this Honorable Court enter a Judgment which quiets title to the subject property, discharges the interests of Defendants, State of Michigan, and United States of America, and conveys absolute marketable and insurable title to the land, in fee to Plaintiffs, Cynthia M. Bietler and Stephanie Starks, and issues a Writ of Eviction.

Dated: April 18, 2016

Respectfully submitted,

  
\_\_\_\_\_  
Andrew J. Black (P64606)  
Attorneys for Plaintiffs

# EXHIBIT A

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

RECEIVED  
OAKLAND COUNTY  
REGISTER OF DEEDS

2010 JUL 30 AM 11:19

LIBER 42258 PG 346

139270  
LIBER 42258 PAGE 346  
\$10.00 MISC RECORDING  
\$4.00 REMUNERATION  
08/03/2010 02:34:25 P.M. RECEIPT# 57332

PAID RECORDED - OAKLAND COUNTY  
RUTH JOHNSON, CLERK/REGISTER OF DEEDS

# MEMORANDUM OF LAND CONTRACT

This Memorandum Of Land Contract entered into on this 26th day of July, 2010, by and between Paul R. Misiewicz and Cynthia M. Misiewicz, Husband and Wife (the "Seller"), whose address is 1725 Byron, Madison Heights, MI 48071 and Dorothy Palmer (the "Purchaser"), whose address is 30649 Whittier, Madison Heights, MI 48071

## WITNESSETH:

Whereas, Purchaser and Seller have entered into a Land Contract of even date herewith; and the parties desire to enter into this Memorandum of Land Contract to give record notice of existence of said Land Contract.

Now therefore, in consideration of the premises and for other good and valuable consideration Seller acknowledges and agrees that the property described below was sold to the Purchaser on Land Contract of even date:

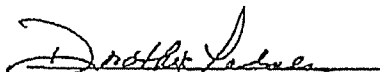
Said property being located in the City of Madison Heights, County of Oakland, State of Michigan, described as:

Lot 33, except the North 2 feet, Royal Madison Subdivision, as recorded in Liber 93, on Pages 27 and 28 of Plats, Oakland County Records.

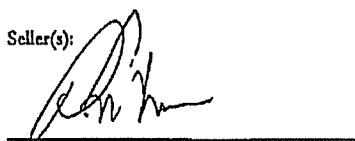
More commonly known as: 30649 Whittier Avenue, Madison Heights, MI 48071  
Tax Item Number: 25-11-101-055

In witness whereof, the parties hereto have executed this Memorandum of Land Contract and have caused their hands and seals to be affixed hereto the day and year first above written.

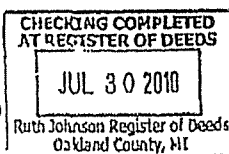
Purchaser(s):

  
Dorothy Palmer

Seller(s):

  
Paul R. Misiewicz

  
Cynthia M. Misiewicz



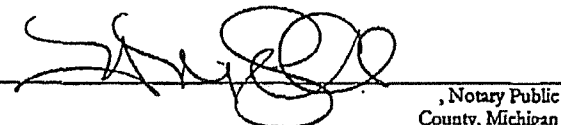
329492-28  
CAPITAL TITLE INSURANCE AGENCY

STATE OF MICHIGAN )

COUNTY OF Oakland ) ss.

Acknowledged by Paul R. Misiewicz and Cynthia M. Misiewicz, Husband and Wife and Dorothy Palmer before me on the 26th day of July, 2010.

A.M. SAINTCLAIR  
NOTARY PUBLIC - STATE OF MICHIGAN  
COUNTY OF MACOMB  
My Commission expires April 28, 2012  
Acting in the County of Oakland

  
Notary Public  
County, Michigan  
Acting in \_\_\_\_\_ County  
My commission expires: \_\_\_\_\_

O.K. - A.N.

DRAFTED BY:  
Daniel S. Elsea/GR/CT File Number: 329492-28  
25800 Northwestern Highway, Suite 120  
Southfield, MI 48075

AFTER RECORDING RETURN TO:  
Dorothy Palmer  
30649 Whittier  
Madison Heights, MI 48071

(IP)  
R  
CAD  
14

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

# EXHIBIT B

11883

Department of the Treasury - Internal Revenue Service

LIBER 42759 PG 629

Form 668 (Y)(c)

(Rev. February 2004)

## Notice of Federal Tax Lien

Area:

WAGE & INVESTMENT AREA #1  
Lien Unit Phone: (800) 829-7650

Serial Number

743667111

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DOROTHY E PALMER

Residence

30649 WHITTIER AVE  
MADISON HTS, MI 48071-2079

13570

LIBER 42759 PAGE 629

\$10.00 FEDERAL TAX LIEN

\$.00

01/24/2011 12:24:26 P.M. RECEIPT# 6834

PAID RECORDED - OAKLAND COUNTY  
BILL BULLARD JR, CLERK/REGISTER OF DEEDS

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2002	XXX-XX-1255	04/30/2007	05/30/2017	5285.59
1040	12/31/2003	XXX-XX-1255	04/30/2007	05/30/2017	4698.81
1040	12/31/2004	XXX-XX-1255	04/30/2007	05/30/2017	4501.94
1040	12/31/2005	XXX-XX-1255	09/20/2010	10/20/2020	7647.09
1040	12/31/2006	XXX-XX-1255	09/27/2010	10/27/2020	6616.88
1040	12/31/2007	XXX-XX-1255	08/30/2010	09/29/2020	4793.51
1040	12/31/2008	XXX-XX-1255	10/04/2010	11/03/2020	5060.44

RECEIVED  
OAKLAND COUNTY  
REGISTER OF DEEDS  
JAN 24 AM 10:58

Place of Filing

REGISTER OF DEEDS  
OAKLAND COUNTY  
PONTIAC, MI 48341

Total \$ 38604.26

This notice was prepared and signed at DETROIT, MI, on this,the 18th day of January, 2011.

Signature

for DEBRA K. HURST

Title  
ACS

(800) 829-7650

12-00-0000

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-486, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

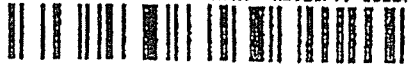
Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00


# EXHIBIT C

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

LIBER42843 PG812

Form 668 (Y)(c) (Rev. February 2004)		11883 Department of the Treasury - Internal Revenue Service <b>Notice of Federal Tax Lien</b>			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #2 Lien Unit Phone: (800) 913-6050		Serial Number 753638711		For Optional Use by Recording Office	
As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.				33557 LIBER 42843 PAGE 812 \$10.00 FEDERAL TAX LIEN \$.00 02/23/2011 09:35:30 A.M. RECEIPT# 1621:  PAID RECORDED - OAKLAND COUNTY BILL BULLARD JR, CLERK/REGISTER OF DEEDS	
Name of Taxpayer DOROTHY E PALMER					
Residence 30649 WHITTIER AVE MADISON HTS, MI 48071-2079					
<b>IMPORTANT RELEASE INFORMATION:</b> For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2009	XXX-XX-1255	01/10/2011	02/09/2021	4998.45
RECEIVED OAKLAND COUNTY REGISTER OF DEEDS 2011 FEB 22 AM 9:49					10628
Place of Filing REGISTER OF DEEDS OAKLAND COUNTY PONTIAC, MI 48341					Total \$ 4998.45

This notice was prepared and signed at DETROIT, MI, on this,the 11th day of February, 2011.

Signature for DEBRA K. HURST		Title ACS W&I (800) 829-7650	12-00-0000
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

# EXHIBIT D

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

LIBER 43678 PG 676

Form 668 (Y)(c)  
(Rev. February 2004)

4660

Department of the Treasury • Internal Revenue Service

## Notice of Federal Tax Lien

Area:

WAGE & INVESTMENT AREA #1  
Lien Unit Phone: (800) 829-7650

Serial Number

835823811

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DOROTHY PALMER

Residence 30649 WHITTIER AVE  
MADISON HTS, MI 48071-2079

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

231189  
LIBER 43678 PAGE 676  
\$10.00 FEDERAL TAX LIEN  
\$0.00  
12/20/2011 10:05:06 A.M. RECEIPT# 103201  
|||||

PAID RECORDED - OAKLAND COUNTY  
BILL BULLARD JR, CLERK/REGISTER OF DEEDS

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2010	XXX-XX-1255	05/30/2011	06/29/2021	3887.07

RECEIVED  
OAKLAND COUNTY  
REGISTER OF DEEDS  
2011 DEC 19 AM 8:45

108 dm

Place of Filing

REGISTER OF DEEDS  
OAKLAND COUNTY  
PONTIAC, MI 48341

Total \$ 3887.07

This notice was prepared and signed at DETROIT, MI, on this,the 13th day of December, 2011.

Signature

for DEBRA K. HURST


Title  
ACS W&I

(800) 829-7650

12-00-0000

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

# EXHIBIT E

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

LIBER:45065 PG:193

0272901

LIBER 45065 PAGE 193

\$10.00 MICHIGAN TAX LIEN

\$.00

12/10/2012, 16:40:06 A.M. RECEIPT# 138581

PAID RECORDED - OAKLAND COUNTY

BILL BULLARD JR, CLERK/REGISTER OF DEEDS

## NOTICE OF STATE TAX LIEN

Account No. Prim SXXXXX1255 Sec	Lien No. 1761170
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PALMER DOROTHY E  
30649 WHITTIER AVENUE

MADISON HEIGHTS , MI 48071

826 (Formerly C4531; Rev.10/00) TCO2/F01  
Michigan Dept. of Treasury - Collections  
PO Box 30199  
Lansing, MI 48909

Page 1 of 1

For optional use by recording office

ON REAL PROPERTY

Under P.A. 203 of 1968, as amended, you are notified by this document the taxes, penalties and interest identified below remain unpaid. A lien in favor of the State of Michigan exists on all your property and rights to property both real and personal in the below total due, plus any future, penalties, interest, or other costs. The lien attaches to property you own now and that you acquire.

Tax	Assessment Date	Assessment No.	Unpaid Balance of Assessment
Income Tax	10/28/11	TI70068	\$ 1367.72

TOTAL DUE \$1367.72

Filed With: OAKLAND COUNTY

<i>Richard J. Darling</i> Richard J. Darling, Deputy Treasurer, Financial and Administrative Services	Date 12/7/2012
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# EXHIBIT F

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

LIBER 47887 PAGE 67

0032742

LIBER 47887 PAGE 67

\$10.00 FEDERAL TAX LIEN

Form 668 (Y)(c)  
(Rev. February 2004)

14582

Department of the Treasury - Internal Revenue Service

02/19/2015 03:22:14 PM RECEIPT# 20339  
BAND RECORDED - Oakland County, MI  
Lisa Brown, Clerk/Register of Deeds

## Notice of Federal Tax Lien

Area:

WAGE & INVESTMENT AREA #1  
Lien Unit Phone: (800) 829-7650

Serial Number

142985315

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DOROTHY E PALMER

Residence

30649 WHITTIER AVE  
MADISON HTS, MI 48071-2079

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2012	XXX-XX-1255	10/27/2014	11/26/2024	7009.76
RECEIVED OAKLAND COUNTY REGISTER OF DEEDS 2015 FEB 19 PM 2:20 Place of Refiling REGISTER OF DEEDS OAKLAND COUNTY PONTIAC, MI 48341					Total \$ 7009.76

This notice was prepared and signed at DETROIT, MI, on this,the 05th day of February, 2015.

Signature

*Deann Bender*

for DEANN BENDER

Title  
ACS W&I

(800) 829-7650

12-00-0000

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00

# EXHIBIT G

LIBER 48576 PAGE 267

0180296

RECEIVED  
OAKLAND COUNTY  
REGISTER OF DEEDS

2015 SEP -8 AM 8:40

LIBER 48576 PAGE 267  
\$10.00 DEED - COMBINED  
\$4.00 REMONUMENTATION  
\$0.00 TRANSFER TX COMBINED  
09/08/2015 08:40:53 AM RECEIPT# 107141  
PAID RECORDED - Oakland County, MI  
Lisa Brown, Clerk/Register of DeedsSTATE OF MICHIGAN  
OAKLAND  
09/08/2015  
107141  
QUIT CLAIM DEED  
REAL ESTATE  
TRANSFER TAX  
\$0.00 CO  
\$0.00 ST  
\$0.00  
M.C.L. 565.152

KNOW ALL PERSONS BY THESE PRESENTS: That Dorothy E Palmer  
 whose address is 30649 Whittier Ave Madison Heights MI 48071  
 Quit Claim(s) to Cynthia Beltier & Stephanie Starks  
 whose address is 527 S LAUREL ST Royal Oak MI 48067  
 the following described premises situated in the City of Madison of Madison Heights  
County of Oakland and State of Michigan, to-wit:

Royal Madison Sub  
Lot 33 EXC N 2 FT

Commonly known as: 30649 Whittier Ave Madison Heights MI 48071  
 for the full consideration of 1.00

Tax I.D. Number: 25-11-101-055Dated this 8th day of September20 15

Signed by:

Dorothy E Palmer  
Dorothy E Palmer

STATE OF MICHIGAN

COUNTY OF OaklandThe foregoing instrument was acknowledged before me this 8th day of September 2015by Dorothy E. Palmer

My commission expires

Laura Wilson  
 Notary Public, Oakland County, Michigan  
 Acting in Oakland County  
 My Commission Expires: April 8, 2020

Laura Wilson  
Laura Wilson

Notary Public Oakland County, Michigan  
Business

Instrument

Drafted by

4-6 2020  
Dorothy E Palmer  
 Return To:

Address

30649 Whittier Ave  
Madison Heights MI 48071

After recording return to: Counter Customer

This property may be located within the vicinity of farmland or a farm operation. Generally accepted agricultural and management practices which may generate noise, dust, odors, and other associated conditions may be used and are protected by the Michigan right to farm act.

OK-18

Received for Filing Oakland County Clerk 2016 APR 15 AM 08:00